****

**University of Oregon | College of Design**

**Department of Planning, Public Policy and Management**

**PPPM 488 / 588: Seminar: Nonprofit Legal Issues
Fall 2020 (CRN 15611/ 15612) 4 Credits**

Professor: Diane Lang JD

Email: dblang@uoregon.edu

Office Hours: Tues 7:30-8:30PM or Wed 10AM-1PM scheduled though <https://dblang.youcanbook.me>

or by appointment by email if those times do not work for you

Class Time: Tuesday, 4:15-7 PM

Room: Zoom Online

**Course Description**

Nonprofit Legal Issues is a 4-credit course for those who will be managing and leading nonprofits. In one class per week, using practical examples, this course will review and put into context legal issues affecting nonprofit organizations. A wide range of subjects will be covered, giving a broad layman’s overview of many basic areas of law, along with best practices and red flag areas. Readings will be articles and other practical materials. This course is not intended for those who will practice law.

**Course Objectives/Learning Outcomes**

Upon completion of this course students will be able to:

1. Understand the broad categories of legal risk to nonprofit organizations.
2. Recognize resources available to nonprofit leaders related to legal issues.
3. Understand bright legal lines, i.e. “do and don’t”, necessary for management and oversight.
4. Critically assess situations for the need for outside legal assistance.
5. Apply legal principles and analysis to day-to-day operations, management and oversight.

**Course Website**

The course website will be located on the University of Oregon’s Canvas system.

<https://canvas.uoregon.edu/>

The class syllabus, announcements and other materials will be posted on the established course website. Please check the course website frequently for updates. In addition, make sure that the University registrar has your correct email address; we will use this email address to communicate with you as needed.

**Required Readings**

The required readings for this class are all available on the internet. The reading list is contained in this Syllabus which is in Files on the course Canvas site. Students are required to read the materials **in advance of the specified class and be prepared to apply to practical situations**, i.e. understand the main points and do’s and don’t’s.

**Assignments and Course Grades**

The course grade will be based on the following components:

**PPPM 488:**

Pre-Class Assignments/Class Participation and Discussion 25%

 Student On Point for Two Classes 25%

Nonprofit Legal Issues in the News 25%

Final Paper 25%

**PPPM 588: Per UO Credit Hour and Workload Policies, please note that graduate students are expected to perform not only additional work but also work that is more in-depth and of higher quality and expected to perform roughly a third more work than their undergraduate counterparts.**

Pre-Class Assignments/Class Participation and Discussion 20%

 Student On Point for Two Classes 20%

Nonprofit Legal Issues in the News 20%

White Paper Project 20%

Final Paper 20%

**Pre-Class Preparation, Class Participation and Discussion**

Students are expected to have obtained, read, and retained the readings for each week, to come to class prepared to discuss their content and implications, and to meaningfully contribute to the class discussion in EVERY class. A 3-2-1 Reading Response pre-class assignment about the readings is due by 8 PM the day before class. Instructions for the 3-2-1 assignment is in Files on Canvas.

**Student on Point**

Each student will be expected to be a Student on Point for two classes by

* reading the materials in depth,
* thinking deeply about implications and issues raised,
* helping to share questions and insights during class discussion,
* responding when the other students aren’t responding, and
* leading small group discussion and problem solving,
	+ ensuring the ALL students participate and that a recorder records the names of students and highpoints of the discussion and group decisions, and
	+ posts this summary document in Discussions on Canvas.

Given that we have a three-hour class, invigorating discussion and participation is essential!

The Student on Point will submit a written “Top Ten” list and present the Top Ten to the class the FOLLOWING week as closure for the previous week’s learning, i.e. the week following the class you were Student on Point. Students will post their Top Ten on Canvas by 8 PM the day BEFORE the following class. A student’s Top Ten is a list of their top takeaways from the class and readings combined and can be on the subject and class overall or on a narrower topic that interests the student. Because there are different due dates for each student, you will not see the Assignment for your written Top Ten in your Canvas To Do. Afterwards, the Students on Point from that class will collaborate to put their Top Ten into one document on the subject and post this topic’s Top Ten in the Top Ten folder in Files on Canvas for the benefit of all students.

Your group will help to present the final overview of your class topic in the last class.

**Nonprofit Legal Issues in the News**

Students will prepare two 1-pagers (a brief summary of the facts and an analysis of why relevant to our current topic, including the link to or citation for the article(s)), and make two 5-minute presentations concerning two nonprofit legal issues in the news. The summary and presentation will relate to the class topics of either the class in which you are presenting or from the previous class. The 1-pager must be posted on Canvas by 8 PM the day before class.

**White Paper Project (PPPM 588 ONLY)**

Students will participate in a group project. Each group will prepare a White Paper intended to be a general overview of a legal issue. The audience for the white paper is nonprofit managers and board members. A higher level of professionalism, rigor, research and effort will be expected of graduate students with a view that graduate students imminently will be entering into nonprofit management. The White Papers will cover the topic with e.g. helpful advice, lists, recommendations, summaries of the law and must include additional helpful resources and must include resources cited. The White Paper must be submitted on Canvas before Thanksgiving. Students who do not wish to do a group project may complete a white paper on their own.

**Final Paper**

**PPPM 488 students** will be expected to write a minimum 1,250-word (not including footnotes or bibliography) double-spaced academic research paper on a nonprofit, legal topic of their choice from the class topics. Several works and references, including resources outside class readings, should be cited in footnotes and bibliography, using proper citation style. Grading for undergraduates will be based upon a comparison to undergraduate work in the class. Because there is no final exam in this class, the paper is due on Canvas by the scheduled time for the final exam, if there were one.

**PPPM 588 students** will be expected to write a professional-quality, minimum 1,750-word (not including footnotes or bibliography) double-spaced academic research paper on a nonprofit, legal topic of their choice from the class topics. Several works and references, including resources outside class readings, should be cited as footnotes and bibliography, using proper citation style. Grading for graduates will be based upon a comparison to graduate work in the class. A higher level of professionalism, rigor, research and effort will be expected of graduate students with a view that graduate students imminently will be entering into nonprofit management. Because there is no final exam in this class, the paper is due on Canvas by the scheduled time for the final exam, if there were one.

 **Grading Rubric**

A – Outstanding – Not only fulfilling the requirements, but going far beyond the expectations of the project. The student has demonstrated a superior grasp of the subject matter coupled with a high degree of creative or logical expression, and strong ability to present these ideas in an organized and analytical manner.

B – Very Good – The student has demonstrated a solid grasp of the material with an ability to examine the material in an organized, critical, and constructive manner. The projects and in-class performance reveal a solid understanding of the issues and related theories or literature.

C – Acceptable –The student has completed all work, and shown a moderate ability to grasp concepts and theories for the class, producing work that, while adequate, is not in any way exceptional. Through projects and class discussions, the student displays a basic familiarity with the relevant literature and techniques.

D – Unacceptable – The student’s work does not meet the requirements, or demonstrates a minimal understanding of the fundamental nature of the material or the assignment with a performance that does not adequately examine the course material critically or constructively.

F – Failure – The student has demonstrated a lack of understanding or familiarity with course concepts and materials. Their performance has been inadequate. Failure is often the result of limited effort and poor attendance, that may indicate that the student is not in the proper field of study.

**Course Workload**

Generally, the expected workload for a graduate level class is approximately 3-4 hours/week per credit hour. Thus, this four-credit course will require approximately 12-16 hours of effort per week. Our class meets for nearly three hours each week, so students should expect to spend an additional 9 to 13 hours per week preparing and studying for this course. Per UO Credit Hour and Workload Policies, undergraduates are expected to work 30 hours per credit hour, counting both in class and out of class; while graduate students are expected to work 40 hours per credit hour, counting both in class and out of class.

**Classroom Environment**

To create a classroom in which students are comfortable expressing their opinions and perspectives, students should approach the readings and others’ contributions with both an open mind and a willingness to question one’s own assumptions and biases.

**Professional Practice and Conduct**

Students are expected to behave in a professional manner at all times in the classroom and on class assignments outside the classroom. Furthermore:

* Students should treat each other and the instructor with the professional courtesy and respect expected in a workplace.
* All communications relating to this course and all work turned in for this course should reflect professional standards in tone, presentation, formatting, and spelling.
* The classroom is a place of focused learning. This requires that students arrive on time, stay until the end of the class period, and do not disrupt the class by leaving the room temporarily. I also expect students to refrain from non-learning activities during class and to mute all cell phones before entering the classroom. Students who fail to adhere to these guidelines will be asked to leave for the remainder of the class session.
* I expect all course assignments to be completed using a word processor.

**Writing Lab**

This is a writing intensive course. If you struggle with writing, I strongly encourage you to use the services of the Writing Lab: The Writing Lab begins week two of the term and closes at 5:00PM the Wednesday of finals week. Free tutors are available. Upper-division and graduate student tutors are available on a drop-in basis or by appointment.

**Email**

I will try to respond to all email within 48 hours of receiving them. Given the quantity of email we all receive, I ask that you make sure you have reviewed the course website and ESPECIALLY THE SYLLABUS prior to sending a note about course logistics!

**Written, Graphic & Visual Materials**

Your ability to communicate orally and using written, graphic, and visual techniques are critical and valuable skills in nonprofit management. Evaluation of assignments will consider the following communication criteria:

* Document structure (clear organization and flow)
* Findings (conclusions supported by evidence)
* Tone and voice (professional, avoiding bias and using active voice)
* Presentation (appropriate use of graphics, tables, photos, etc.)
* Formatting
* Grammar and punctuation
* Proper reference citations

**Documented Disabilities**

Students with a documented disability and anticipate needing accommodations in this course should make arrangements to see the instructor as soon as possible, and should request that the Counselor for Students with Disabilities send a letter to the instructor verifying the disability.

**Late Assignment Policy**

We strongly discourage submitting assignments late. Late assignments will be assessed a 10% per day penalty (including weekends) unless there is a qualified, documented excuse (according to UO rules).

**Missed Class Policy**

Given that this is a synchronous, participatory discussion class, please email me ahead of class if you must miss class. Research indicates that students who attend class are more likely to be successful. Yet, given the unique circumstances we are in, I am cognizant that being present during our synchronous class meeting time may be a barrier for some (unforeseen circumstantial one-time emergency or large time zone difference throughout the entire term, for example.) Yet, the ability to engage you with your classmates and the content is no less important. To accommodate these circumstances, the following will be how we handle missed classes during this virtual term: Our synchronous class meeting will be recorded for students who cannot be present. This recording will be available for a student to asynchronously access our class dialogue after the fact. When this is the case, the asynchronous student will listen to the entire class session, then video-record a 3-4 minute response to our synchronous class time discussions. This recorded response can be questions or particular points we discussed, points to build on or add to our discussions, challenges or other considerations raised. This recording will be presented to the whole class at the beginning of our next synchronous class meeting for us to engage with, which will be captured in the subsequent recording of the class. This structure is designed to create a virtual ongoing dialogue between students across time and space.

**Incomplete Policy**

Students are expected to turn in all materials at the designated time and date. In accordance with university regulations, an incomplete will only be given when “the quality of work is satisfactory but a minor yet essential requirement of the course has not been completed for reasons acceptable to the instructor.”

**Academic Misconduct**

You are expected at all times to do your own work. Copying content from other students and submitting it as your own work is grounds for failing the class. The University Student Conduct Code (available at conduct.uoregon.edu) defines academic misconduct. Students are prohibited from committing or attempting to commit any act that constitutes academic misconduct. By way of example, students should not give or receive (or attempt to give or receive) unauthorized help on assignments or examinations without express permission from the instructor.

**Plagiarism**

Students should properly acknowledge and document all sources of information (e.g. quotations, paraphrases, ideas) and use only the sources and resources authorized by the instructor. If there is any question about whether an act constitutes academic misconduct, it is the students’ obligation to clarify the question with the instructor before committing or attempting to commit the act. Additional information about a common form of academic misconduct, plagiarism, is available at:

[www.libweb.uoregon.edu/guides/plagiarism/students](http://www.libweb.uoregon.edu/guides/plagiarism/students).

**Equity and Inclusion**

**Diversity Statement** *(Written by the Department of Education, used with permission)*In this course, class discussions, projects/activities and assignments will challenge students to think critically about and be sensitive to the impact of cultural, religious, gender, race, socioeconomic, physical and cognitive ability, and sexual differences.  Students will be encouraged to develop or expand their respect and understanding of such differences.

**Classroom Behavior** *(Written by Maure Smith-Benanti, used with permission)*Maintaining a safe classroom environment where everyone feels comfortable expressing their ideas, beliefs, and values will not only be my responsibility, but the responsibility of each class member as well. Behavior that disregards or diminishes another student will not be permitted for any reason. This means that no racist, ableist, transphobic, xenophobic, chauvinistic or otherwise derogatory comments will be allowed, but it also means that students must pay attention and listen respectfully to each other’s comments.

**Sexual Violence, Harassment and Survivor Support**

The UO is committed to providing an environment free of all forms of discrimination and sexual harassment, including sexual assault, domestic and dating violence and gender-based stalking.  If you (or someone you know) has experienced or experiences gender-based violence (intimate partner violence, attempted to completed sexual assault, harassment, coercion, stalking, etc.), know that you are not alone. UO has staff members trained to support survivors in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, helping with legal protective orders, and more. If you wish to speak to someone confidentially, you can call 541-346-SAFE, UO’s 24-hour hotline, to be connected to a confidential counselor to discuss your options.  You can also visit the SAFE website at [safe.uoregon.edu](http://safe.uoregon.edu).

**Course Schedule (Weekly Planner)**

Class 1/Sept 29 Formation and Types of Nonprofit Organizations

 1023 EZ

 Form, LLC, B Corp

 Member Organizations

 Fiscal Sponsorships

 Merger, Acquisition, Affiliation

 Bylaws, Articles of Incorporation

Class 2/Oct 6 Boards of Directors

 Duties of Care, Loyalty, Obedience - Fiduciary Duties

 Conflicts of Interest

 Personal Liability

Executive/Reasonable Compensation

Class3/Oct 13 Regulation of Nonprofit Organizations

 Attorney General, IRS

 Form 990

 Sarbanes-Oxley

Class 4/Oct 20 Risk Management

 Law of Agency

Enterprise Risk Management

Incident Reporting

Class 5/Oct 27 Employees and Volunteers (HR)

 Volunteers - Volunteer Contact

Protections for Volunteers – Federal Volunteer Protection Act and State Laws

 Hiring and Employment Practices

 Dual Relationships

Exempt Employees – FLSA Changes

Minimum Wage Proposals

Independent Contractors

Class 6/Nov 3 Lobbying and Advocacy

 501(h) Election

Class 7/Nov 10 Fundraising and Income Production

 Charitable Solicitation

 990 Reporting

 Events Risk Management

 Unrelated Business Income

 UPMIFA

Class 8/Nov 17 Discrimination, Accommodation

 Laws Against Discrimination

 Reasonable Accommodation

 Civil Rights, USDOJ

Harassment/Sexual Harassment

Criminal Records - Arrests

Class 9/Nov 24 Other General Principles of Law

 Contracts

 Torts

 Duty to Warn

Copyright

Executive Sessions

Open Records and Meetings Laws

Class 10/Dec 1 Nonprofit Legal Issues All Topics Review

| **Class** | **Lecture Topic** | **Assignments and Readings** |
| --- | --- | --- |
| 1 | Formation and Types of Nonprofit OrganizationsBylaws, Articles of Incorporation* 1023 EZ
* Form, LLC, B Corp
* Member Organizations
* Fiscal Sponsorships
* Merger, Acquisition, Affiliation
* Bylaws, Articles of Incorporation
 | **1023 EZ** 1. New 2020 Is The New Form 1023EZ Too Easy? Part I – Introduction <https://forpurposelaw.com/new-form-1023-ez-easy-part-introduction/>
2. New 2020 Is The New Form 1023EZ Too Easy? Part II – What The Experts Think <https://forpurposelaw.com/new-form-1023-ez-easy-part-ii-experts-think/>

**Bylaws, Articles of Incorporation**1. Starting a Nonprofit

<https://www.nonprofitoregon.org/helpline_resources/tools_information/faqs/starting_a_nonprofit>4. Nonprofit Bylaws – Common Issues<http://www.nonprofitlawblog.com/nonprofit-bylaws-common-issues/>**Form, LLC, B Corp**5. Profit + Purpose: Structuring Social Enterprise for Impact<http://www.slideshare.net/brazencareerist/profit-purpose-with-kyle-westaway>6. Nonprofit Limited Liability Company<http://www.nonprofitlawblog.com/nonprofit-limited-liability-company-2/>7. File to Become a Benefit Company<http://sos.oregon.gov/business/Pages/benefit-company.aspx>**Member Organization**8. Nonprofit Law Jargon Buster – Voting Members vs. Self-Perpetuating Boards<http://charitylawyerblog.com/2011/04/26/nonprofit-law-jargon-buster-voting-members-vs-self-perpetuating-boards/>9. Understanding Nonprofit “Members” and “Membership” for Hawaii Nonprofit Organizations <http://mauilandlaw.com/wp-content/uploads/2010/07/Nonprofit-Membership.pdf>**Fiscal Sponsorships**10. Fiscal Sponsorship<https://www.nonprofitoregon.org/helpline_resources/tools_information/faqs/fiscal_sponsorship>11. Fiscal Sponsorship: Six Ways to Do It Wrong<http://www.nonprofitlawblog.com/fiscal-sponsorship-six-ways-to-do-it-wrong/>**Merger, Acquisition, Affiliation**12. The M Word: A Board Member’s Guide to Mergers (THIS READING IS ALSO IN FILES ON CANVAS)<https://www.compasspoint.org/sites/default/files/M_Word%20FINAL%202005.pdf> 13. Preparing for a Merger or Affiliation: A Guide for Board Members<https://www.bdo.com/blogs/nonprofit-standard/october-2012/preparing-for-a-merger-or-affiliation-a-guide-for?feed=8799bc52-2237-4688-aeac-83e40e623b56> 14 Optional for those interested in more re affiliates: Nonprofit Chapters and Affiliates <https://www.venable.com/files/Event/822f0614-8e54-45f3-b48a-9fad90f4f4ed/Presentation/EventAttachment/b04e259d-59c7-4203-9400-044198b100e3/Nonprofit_Chapters_and_Affiliates_Presentation.pdf> Also optional:15. Legal Issues Facing Nonprofit Start-up Organizations <http://www.nonprofitlawblog.com/legal-issues-facing-nonprofit-start-up-organizations-foundation-center-san-francisco/>16. <http://www.nonprofitlawblog.com/nonprofit-law-101-for-journalists/> |
| 2 | Boards of Directors * Duties of Care, Loyalty, Obedience - Fiduciary Duties
* Conflicts of Interest
* Personal Liability
* Executive/Reasonable Compensation
 | 1. A Guide to Nonprofit Board Service in Oregon<https://www.doj.state.or.us/wp-content/uploads/2017/03/guide-nonprofit-board-service.pdf>2. What are the Basic Responsibilities of Nonprofit Boards?<https://boardsource.org/wp-content/uploads/2017/01/Board-Service-Graphic.pdf?hsCtaTracking=2d07beb4-0612-426a-95ce-f01b4347510a%7C23890670-f8a8-43ea-b96b-8c911503821e> 3. Read Executive Sessions: How to Use Them Regularly and Wisely <https://www.nonprofitmaine.org/wp-content/uploads/2009/09/Executive-Sessions.pdf> (ALSO IN FILES ON CANVAS)4. NO LONGER AVAILABLE! I’ll summarize for class. Legal Duties and Avoiding Liability: A Nonprofit Board Member Primer<http://www.trusteemag.com/display/TRU-news-article.dhtml?dcrPath=/templatedata/HF_Common/NewsArticle/data/TRU/WebExclusives/2013/WebExclusive0613legalduties>5. Top 15 Non-profit Board Governance Mistakes (From a Legal Perspective)<http://charitylawyerblog.com/2009/10/05/top-15-non-profit-board-governance-mistakes-from-a-legal-perspective/>6. Nonprofit Corporate Governance – Directors’ Fiduciary Responsibilities<http://mcgladrey.com/content/mcgladrey/en_US/our-insights/newsletters/muse/nonprofit-corporate-governance-directors-fiduciary-responsibil.html>7. Nonprofit Conflict of Interest: A 3-Dimensional View<http://www.blueavocado.org/content/nonprofit-conflict-interest-3-dimensional-view>8. LONG ARTICLE – Students on Point and Grads read in full, undergrads skim for main points about nonprofits. For our class exercise, know the arguments for and against shareholder primacy and director primacy. Corporate Governance Without Shareholders: A Cautionary Lesson from Non-Profit Organizations<http://www.djcl.org/wp-content/uploads/2014/09/Corporate-GOVERNANCE-WITHOUT-SHAREHOLDERS-A-CAUTIONARY-LESSON-FROM-NON-PROFIT-ORGANIZATIONS.pdf> 9. The Liability Exposures of Nonprofit Board Members<http://hpd.zurichna.com/Whitepaper/Zurich-Liability-Exposures-Nonprofit.pdf>10. NOTE: YOU MIGHT NEED TO SIGN UP FOR GUIDSTAR AND THEN SEARCH FOR THIS 5 PG DOC What You Need to Know about Nonprofit Executive Compensation new link for Reading <[https://urldefense.com/v3/\_\_https:/learn.guidestar.org/news/publications/nonprofit-executive-compensation\_\_;!!C5qS4YX3!XfwVtmmmWRAwIQT-nYVn38rin760C\_RDSsJs6MYrpcL1e9EegW-aOY9qgiMPezla\_A$](https://urldefense.com/v3/__https%3A/learn.guidestar.org/news/publications/nonprofit-executive-compensation__;!!C5qS4YX3!XfwVtmmmWRAwIQT-nYVn38rin760C_RDSsJs6MYrpcL1e9EegW-aOY9qgiMPezla_A$)>  |
| 3 | Regulation of Nonprofit Organizations* Attorney General, IRS
* Form 990
* Sarbanes-Oxley
 | 1. Principles for Good Governance and Ethical Practice

The Summary: <https://www.independentsector.org/resource/principles/>The whole booklet: <https://independentsector.org/wp-content/uploads/2016/11/Principles2018-Final-Web.pdf>1. The Rising of the States in Nonprofit Oversight[https://nonprofitquarterly.org/rising-states-nonprofit-oversight/](https://urldefense.com/v3/__https%3A/nonprofitquarterly.org/rising-states-nonprofit-oversight/__;!5W9E9PnL_ac!UCJeQQ2kb80zXYbAmuPR-pUXHrXwL16mYPr_DTaFUjOowjPnv7zzgWBc2iA0fTdU$)
2. The Shifting Boundaries of Nonprofit Regulation and Enforcement: A Conversation with Cindy M. Lott [https://nonprofitquarterly.org/shifting-boundaries-nonprofit-regulation-enforcement-conversation-cindy-m-lott/](https://nonprofitquarterly.org/shifting-boundaries-nonprofit-regulation-enforcement-conversation-cindy-m-lott/%C2%A0)
3. The Attorney General’s Authority over Charitable Nonprofit Corporations <http://www.texasbarcle.com/Materials/Events/11460/145153.pdf> (Note: read the table of contents only)
4. IRS Form 990

Read one of the following two articles: [IRS opens up Form 990 data, ushering nonprofit sector into the age of transparency](https://sunlightfoundation.com/2016/06/16/irs-opens-up-form-990-data-ushering-nonprofit-sector-into-the-age-of-transparency/) <https://sunlightfoundation.com/2016/06/16/irs-opens-up-form-990-data-ushering-nonprofit-sector-into-the-age-of-transparency/> OR What is the IRS Form 990? <https://turbotax.intuit.com/tax-tools/tax-tips/IRS-Tax-Forms/What-Is-the-IRS-Form-990-/INF14515.html> 1. How to Read the IRS Form 990 & Find Out What it Means <https://www.npccny.org/form_990/>
2. Sign up for Guidestar.org (FREE). Look up and review the 990 form for a nonprofit that you are interested in
3. Charity and Nonprofit Audits

 [https://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Audit-Process](https://www.irs.gov/Charities-%26-Non-Profits/Exempt-Organizations-Audit-Process)1. How to lose you 501(c)(3) tax-exempt status (without really trying)

 <https://www.irs.gov/pub/irs-tege/How%20to%20Lose%20Your%20Tax%20Exempt%20Status.pdf> From Fixing the IRS series: Note: You have to create free account for The Chronicle of Philanthropy.1. Provide More Money for Enforcement <https://www.philanthropy.com/article/Fixing-the-IRS-Provide-More/154757>
2. Improve the Application Process <https://www.philanthropy.com/article/Fixing-the-IRS-Improve-the/154761> (new link)

12. Sarbanes-Oxley Act and Implications for Nonprofits  <https://trust.guidestar.org/the-sarbanes-oxley-act-and-implications-for-nonprofit-organizations>13. Is the Emperor Naked? <https://surlysubgroup.com/2017/02/06/is-the-emperor-naked-non-enforcement-of-tax-exempt-organization-laws/#more-12025>14. Unified Registration Statement <http://multistatefiling.org/#yes_states> |
| 4 | Risk Management* Law of Agency
* Enterprise Risk Management
* Incident Reporting
 | 1. Top 10 Risks Faced by Nonprofits<http://nptimes.blogspot.com/2013/08/the-top-10-risks-facing-nonprofits.html> 2. Take the multi-page Risk Management Tutorial:<https://www.mtnonprofit.org/wp-content/uploads/2018/01/DO_Basic_Risk_Management_Paper.pdf> 3. New 2020 Pages 17-24 ONLY in <https://nonprofitrisk.org/wp-content/uploads/2019/03/Risking-It-All-to-Save-the-World-NRMC-White-Paper-2019.pdf>4. Organizational Assessment<https://www.surveymonkey.com/r/?sm=nqYAfItd5pCME8J7VJjBQpxt%2b7TXVQBxdZt6z7IiPZg%3d>5. Legal Risk Management Checklist<https://www.carters.ca/pub/checklst/NFP-Checklist.pdf> 6. New 2020 Everyone read ONE of the following, be ready to share a couple main points with everyone.Youth: <https://nonprofitrisk.org/resources/articles/key-principles-in-youth-protection-considerations-and-action-steps/> Crisis: <https://nonprofitrisk.org/resources/articles/crisis-management-essentials/#:~:text=The%20crisis%20management%20plan%20for%20your%20nonprofit%20will,of%20the%20CEO%2Fexecutive%20director%2C%20with%20obvious%20negative%20impact>. Collaborations: <https://nonprofitrisk.org/resources/articles/collaboration-building-intentional-partnershi/> Abuse: <https://nonprofitrisk.org/resources/articles/protecting-vulnerable-clients-from-abuse/>Fraud: <https://nonprofitrisk.org/resources/articles/a-violation-of-trust-fraud-risk-in-nonprofit-organizations/>7. Agency: Definition<https://www.law.cornell.edu/wex/agency>Please review the following Policy and Form and take the Self-Test that are posted in FILES on Canvas:8.  **Incident Reporting Policy dlang 20120410**9.  **Incident Report Form\_200707**Take the Self-Test:10.  **Incident Reporting Self-Test 201204128**.  **Optional FYI Readings::***11. How Nonprofit Organizations Manage Risk*[*http://www.sobel-cpa.com/sites/default/files/Summer%202011%20nfp%20white%20papers.pdf*](http://www.sobel-cpa.com/sites/default/files/Summer%202011%20nfp%20white%20papers.pdf)*12. A Nonprofits’ Guide to Risk Management and Insurance*[*http://www.publiccounsel.org/tools/publications/files/risk\_management.pdf*](http://www.publiccounsel.org/tools/publications/files/risk_management.pdf)*13. Nonprofit Risk Management Basics*[*https://www.kynonprofits.org/assets/32/Nonprofit%20Risk%20Management%20Basics%206%20up.pdf*](https://www.kynonprofits.org/assets/32/Nonprofit%20Risk%20Management%20Basics%206%20up.pdf)*14. New 2020 Risk Management Checklist for Boards* [*https://vawnet.org/sites/default/files/assets/files/2017-07/Risk%20Management%20Chklist%20for%20Bds.pdf*](https://vawnet.org/sites/default/files/assets/files/2017-07/Risk%20Management%20Chklist%20for%20Bds.pdf)*15. Checklist for Winding Down* [*https://portal.nonprofitrisk.org/library/fact-sheets/Checklist\_for\_Winding\_Down.pdf#:~:text=Winding%20Down%3A%20A%20Risk%20Management%20Checklist%20.%20A,the%20process%20of%20dissolution%20%28which%20is%20an%20action*](https://portal.nonprofitrisk.org/library/fact-sheets/Checklist_for_Winding_Down.pdf#:~:text=Winding%20Down%3A%20A%20Risk%20Management%20Checklist%20.%20A,the%20process%20of%20dissolution%20%28which%20is%20an%20action)*16. Grievance Policies for Clients, Volunteers, Employees that are posted in FILES on Canvas* |
| 5 | Employees and Volunteers (HR) * Volunteers - Volunteer Contact
* Protections for Volunteers – Federal Volunteer Protection Act and State Laws
* Hiring and Employment Practices
* Dual Relationships
* Exempt Employees – FLSA Changes
* Minimum Wage Proposals
* Independent Contractors
 | 1. Read the entire Nonprofit Hiring Toolkit starting at <http://www.bridgespan.org/Publications-and-Tools/Hiring-Nonprofit-Leaders/Nonprofit-Hiring-Toolkit.aspx>Each section links to the topic.2. You Hired Who? Top 10 Nonprofit Employment Mistakes<http://www.thenonprofittimes.com/news-articles/hired-top-10-nonprofit-employment-mistakes/>3. Compensation for Nonprofit Employees<https://www.councilofnonprofits.org/tools-resources/compensation-nonprofit-employees>4. Employee or Volunteer: What’s the Difference?<http://portal.nonprofitrisk.org/library/articles/employee_or_volunteer.shtml> 5. New 2020 Read pages 2-8 <https://www.sterlingvolunteers.com/wp-content/uploads/2017/07/Risk-Management-For-Your-Volunteer-Program-Whitepaper-2.pdf> 6. Oregon: Employee or Independent Contractor? <https://www.oregon.gov/ic/independent/Pages/EE-IC.aspx> Read first 2 FAQs only: What is “direction and control?” and What is “independently established business?” <https://www.oregon.gov/ic/independent/Pages/FAQ.aspx> 7. BOLI: Weigh factors on independent contractor<http://www.gazettetimes.com/business/boli-weigh-factors-on-independent-contractor/article_140c4a00-f224-51d1-a6d9-fc4c2822b949.html>8. Read the Consensual Relationships Policy posted on Canvas under FILES 9. Read the Communications Protocols Policy posted on Canvas under FILES10. Internship Programs under FLSA <https://www.dol.gov/whd/regs/compliance/whdfs71.htm> Updated Jan 201811. New Guidelines for Internships: The New Unpaid Intern Test <https://www.naceweb.org/public-policy-and-legal/legislation-and-regulations/new-guidelines-for-internships-the-new-unpaid-intern-test/> 12. Interns in the Nonprofit World <http://www.wtplaw.com/documents/2012/07/interns-in-the-nonprofit-world>13.Overtime Regulations: Overtime Final Rule <https://www.councilofnonprofits.org/trends-policy-issues/overtime-final-rule> 1. Must HR Post Job Openings Externally (Post or Promote)

<https://www.thebalance.com/must-hr-post-job-openings-externally-1919176>1. New Oregon Law Criminal Background Check

<https://www.hklaw.com/Publications/New-Oregon-Laws-Criminal-Background-Checks-and-State-Retirement-Savings-Plan-07-07-2015/>1. Oregon Minimum Wage

<https://www.oregon.gov/boli/WHD/OMW/Pages/Minimum-Wage-Rate-Summary.aspx> **Optional Additional FYI Reading:**Post or promote?1. Employee Promotion Policy Guide <http://smallbusiness.chron.com/employee-promotion-policy-guide-40500.html>

Volunteer Risk Management1. Risky Business: There’s liability for the acts of your volunteers <http://www.thenonprofittimes.com/news-articles/risky-business-theres-liability-acts-volunteers/>
2. Exit Agreements for Nonprofit CEOs: A Guide for Boards and Executives <https://nonprofitquarterly.org/exit-agreements-nonprofit-ceo-guide-for-boards-and-executives/>
 |
| 6 | Lobbying and Advocacy* 501(h) Election
 | 1. IRS: Lobbying[https://www.irs.gov/Charities-&-Non-Profits/Lobbying](https://www.irs.gov/Charities-%26-Non-Profits/Lobbying)2. IRS: Substantial Part Test<https://www.irs.gov/charities-non-profits/measuring-lobbying-substantial-part-test>  3. IRS: Expenditure Test<https://www.irs.gov/charities-non-profits/measuring-lobbying-activity-expenditure-test>  4. IRS Schedule C to Form 990<https://www.irs.gov/pub/irs-pdf/f990sc.pdf>5. General Lobbying Rules for Nonprofit Organizations<http://www.afterschoolalliance.org/documents/Toolbox/General%20Lobbying%20Rules%20for%20NonProfit%20Orgs%2008%2014%2008.pdf>6. Charities and Issues Advocacy: Doing It Right Part One and Two<http://www.nonprofitlawblog.com/charities-issue-advocacy-right-part-one/><http://www.nonprofitlawblog.com/charities-issue-advocacy-right-part-two-2/> 7. Nonprofit Advocacy is More Than Lobbying<http://www.nonprofitlawblog.com/nonprofit-advocacy-is-more-than-lobbying/>8. Self-Declared Exempt Organizations – A Guide to Ensure IRS Compliance<http://charitylawyerblog.com/2012/04/10/self-declared-exempt-organizations-a-guide-to-ensure-irs-compliance/>9. Nonprofit Lobbying – Don’t Forget to Register<http://charitylawyerblog.com/2011/10/17/nonprofit-lobbying-dont-forget-to-register/>10. I.R.S. Expected to Stand Aside as Nonprofits Increase Role in 2016 Race<http://www.nytimes.com/2015/07/06/us/politics/irs-expected-to-stand-aside-as-nonprofits-increase-role-in-2016-race.html?_r=0>From “Fixing the IRS” Series: Note: You have to create free account for The Chronicle of Philanthropy.1. Clarify the Rules on Political Involvement

<https://www.philanthropy.com/article/Fixing-the-IRS-Clarify-the/154765>1. Avoid Political Bias

<https://www.philanthropy.com/article/Fixing-the-IRS-Avoiding/154755> Citizens United v. Federal Election Commission1. Wikipedia: Citizens United v. FEC LONG ARTICLE – Read sections “Case Summary”, “Background”, and “Decision” (understand the majority decision rationale AND especially the dissent rationales) (Students on Point: Read one of the sections about Post-Citizens.) <https://en.m.wikipedia.org/wiki/Citizens_United_v._Federal_Election_Commission>
2. A look at the impact of Citizens United on its 9th anniversary (2019 perspective)

[https://www.opensecrets.org/news/2019/*01*/citizens-united/](https://www.opensecrets.org/news/2019/01/citizens-united/) 1. See page 10 only for chart of Lobbying Rules for Electing and Nonelecting Charities

<https://www.bolderadvocacy.org/wp-content/uploads/2012/10/Worry_Free_Lobbying_paywall.pdf>   |
| 7 | Fundraising and Income Production* Charitable Solicitation
* 990 Reporting
* Events Risk Management
* Unrelated Business Income
* UPMIFA
 | 1. Oregon DOJ Charitable Activities Section

<http://www.doj.state.or.us/charigroup/Pages/index.aspx>1. Oregon DOJ Fundraising for Nonprofits

<http://www.doj.state.or.us/charigroup/pages/howtofund.aspx>1. Tax Deductions for Charitable Giving – The Nonprofit’s Responsibilities

<http://www.nolo.com/legal-encyclopedia/tax-deductions-charitable-giving-nonprofits-32212.html>1. Is my volunteer time (and other stuff) tax deductible? <https://thenonprofitcollective.wordpress.com/volunteers-donors/is-my-volunteer-time-and-other-stuff-tax-deductible/>
2. Ethical Fundraising

<https://www.councilofnonprofits.org/tools-resources/ethical-fundraising>1. Disclosures of Donors: Recent Developments

<http://www.nonprofitlawblog.com/disclosures-of-donors-recent-developments/> 1. Sound Advice for Functions and Events

New link 2020 <https://www.nonprofitmaine.org/wp-content/uploads/2013/03/SoundAdviceFunctionsandEvents.pdf> 1. What is Fundraising (990 Reporting)

<https://clafiles.azurewebsites.net/assets/0/77/278/c32691eb-529f-4eed-bf03-d78f01158fd9.pdf>1. Top Five Nonprofit Legal Risks

<http://charitylawyerblog.com/2015/02/11/top-five-nonprofit-legal-risks/>1. Does My Nonprofit Need to Pay Tax? Understanding Unrelated Business Income Tax

<https://nonprofitquarterly.org/2011/12/25/does-my-nonprofit-need-to-pay-tax-understanding-unrelated-business-income-tax/>1. How to Avoid UBIT Taxes

<http://www.nolo.com/legal-encyclopedia/how-avoid-ubit-taxes.html>1. Restricted Gifts/UPMIFA: A Close Look at the Law Governing Endowment Funds <https://www.insidephilanthropy.com/the-gift-adviser/2015/3/10/a-close-look-at-the-law-governing-endowment-funds.html> Note: You have to create free account for The Chronicle of Philanthropy.
 |
| 8 | Discrimination, Accommodation * Laws Against Discrimination
* Reasonable Accommodation
* Civil Rights, USDOJ
* Harassment/Sexual Harassment
* Criminal Records - Arrests
 | 1. Laws Enforced by EEOC

<http://www.eeoc.gov/laws/statutes/index.cfm>1. Discrimination by Type (read the sections related to Harassment, Sexual Harassment and two other sections of your choice)

<http://www.eeoc.gov/laws/types/index.cfm>1. Prohibited Employment Practices/Policies new link 2020

<https://www.eeoc.gov/prohibited-employment-policiespractices> 1. ADA, Family and Medical Leave, Harassment
	1. ADA <http://www.pbpatl.org/wp-content/uploads/2014/05/ProBono-Partnership-ADA-Overview.pdf>
	2. Family and Medical Leave new 2020 <https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/fmlaen.pdf>
	3. Preventing Harassment in Workplace <https://www.eeoc.gov/policy/docs/harassment-facts.html>
2. Criminal Records Arrests and Convictions:

<http://www.nolo.com/legal-encyclopedia/oregon-law-employer-use-arrest-conviction-records-hiring.html>1. Enforcing Civil Rights Laws (Skim through all of the separate sections on this page)

<http://www.oregon.gov/boli/CRD/pages/c_crprotoc.aspx>1. About the Civil Rights Division, USDOJ – Read about one of the 11 sections or working groups, thinking about its connection to the nonprofit sector

<http://www.justice.gov/crt/about-division>**Optional Additional FYI Reading:**Your Rights to Equality at Work: Training, Development, Promotion and Transfer  [*https://www.equalityhumanrights.com/sites/default/files/your\_rights\_to\_equality\_at\_work\_-\_training\_development\_promotion\_and\_transfer.pdf*](https://www.equalityhumanrights.com/sites/default/files/your_rights_to_equality_at_work_-_training_development_promotion_and_transfer.pdf) *94-page booklet (See pg. 18-19 re post or promote)*Have I Been Discriminated Against? <https://www.wageproject.org/pdf/mn.pdf>  |
| 9 | Other General Principles of Law* Contracts
* Torts
* Copyright
* Duty to Warn
* Executive Sessions
* Open Records and Meetings Laws
 | 1. Contracts: The Basics

<http://www.nolo.com/legal-encyclopedia/contracts-basics-33367.html>1. 10 Things a Non-Profit Should Include in its Contracts

<http://www.notationsonnonprofits.com/featuredpost/10-things-a-non-profit-should-include-in-its-contracts/>1. MOUs versus Contracts

<http://charitylawyerblog.com/2012/07/02/mous-versus-contracts/>1. Torts Rules of Law

<http://www.lawnerds.com/testyourself/torts_rules.html>1. No longer available See pdf in Files in Canvas for this article Liability Basics for Nonprofit Organizations

<http://www.mdf.org/documents/mdc_liability_basics.pdf>1. Risky Business – Using Unlicensed Images

<http://charitylawyerblog.com/2013/05/14/risky-business-using-unlicensed-images/>1. Mental Health Professionals’ Duty to Warn (See OREGON in chart)

<http://www.ncsl.org/research/health/mental-health-professionals-duty-to-warn.aspx>1. Wikipedia: Duty to Warn

<https://en.wikipedia.org/wiki/Duty_to_warn>1. Arizona Open Meeting Law Basics

<http://charitylawyerblog.com/2013/04/26/open-meeting-law-basics/>1. Executive Sessions: How to Use Them Regularly and Wisely (THIS READING IS ALSO IN FILES ON CANVAS) <https://www.nonprofitmaine.org/wp-content/uploads/2009/09/Executive-Sessions.pdf>
 |
| 10 | All Topic Review |  |